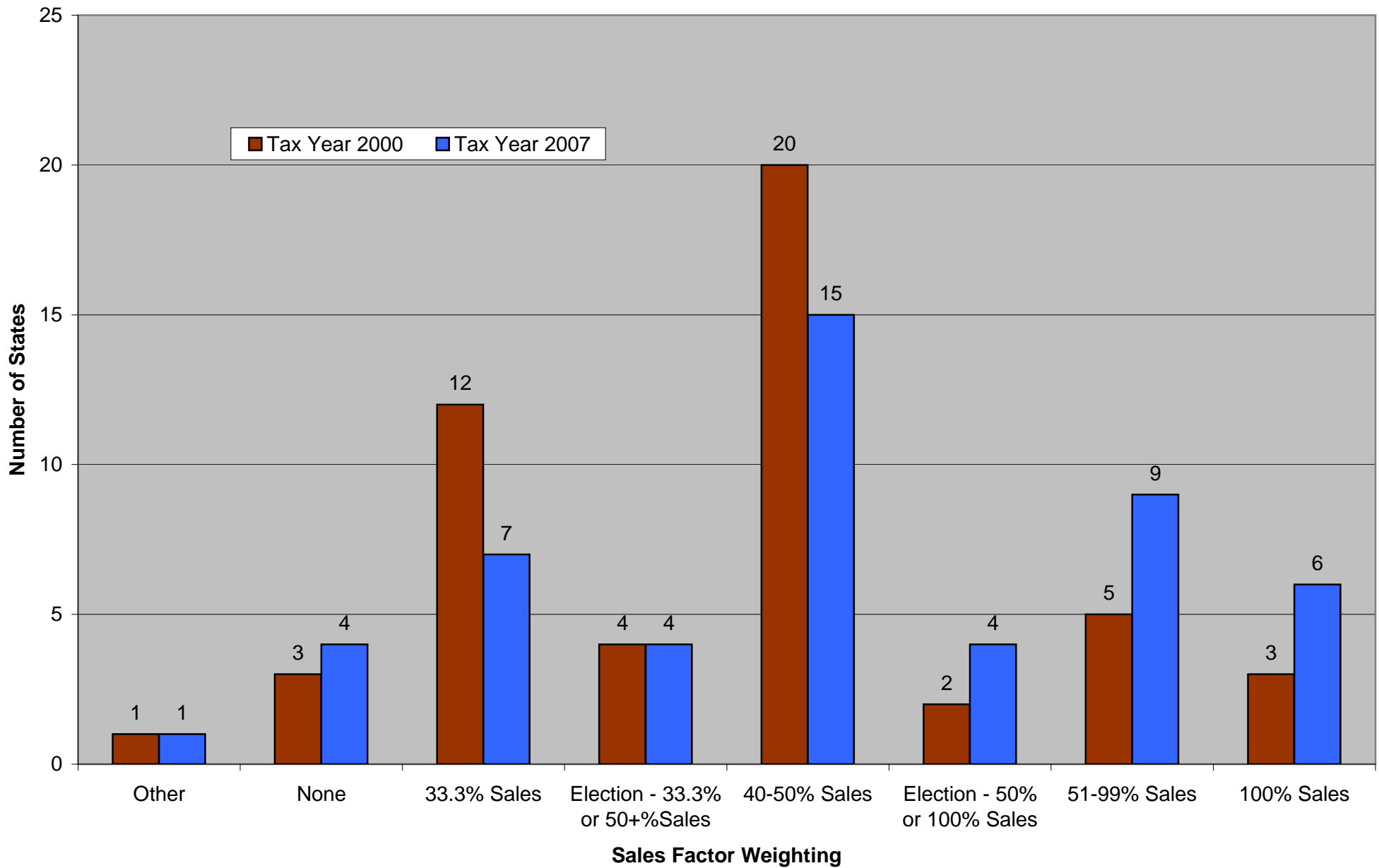


# Apportionment of Corporate Income 2000 and 2007



**The following states have increased the weighting of the sales factor between 2000 and 2007**

	<b>Highest Sales Factor Weighting</b>		<b>Notes</b>
	<b>Tax Year 2000</b>	<b>Tax Year 2007</b>	
Arizona	50%	60%	
Georgia	50%	90%	
Illinois	83%	100%	
Indiana	33%	60%	
Kansas	50%	100%	changed from election between 33.3% and 50% sales in 2000 to election between 33.3% and 100% sales factor
Kentucky	50%	100%	
Maryland	50%	100%	changed from 50% sales to election between 50% and 100% sales factor
Massachusetts	50%	100%	changed from 50% sales to election between 50% and 100% sales factor
Michigan	90%	93%	
Minnesota	70%	78%	
New Hampshire	40%	50%	
New Mexico	50%	50%	changed from election between 33.3% and 50% to mandatory 50% sales factor
New York	50%	80%	
Rhode Island	33%	50%	
South Dakota	33%	none	
Utah	33%	50%	changed from 33.3% sales to election between 33.3% and 50% sales factor
Wisconsin	50%	80%	

**No states have reduced the weighting of the sales factor between 2000 and 2007**

# ***Apportionment of Corporate Income in the States***

## ***Tax Year 2007***

### ***Single Sales Factor (100% sales) -- 6 states***

Illinois  
Iowa  
Kentucky  
Nebraska  
Oregon  
Texas

### ***Sales Factor Greater than 50% less than 100% -- 9 states***

Arizona	60% sales, 20% property, 20% payroll (2007) / in 2008 70% sales 15% property, 15% payroll
Georgia	90% sales, 5% property, 5% payroll (2007) / in 2008 single sales factor
Indiana	60% sales, 20% property, 20% payroll (2007) / gradually moving to single sales factor in 2011
Michigan	92.5% sales, 3.75% property, 3.75% payroll
Minnesota	78% sales, 11% property, 11% payroll (2007) / gradually moving to single sales factor in 2013
New York	80% sales, 10% property, 10% payroll / in 2008 single sales factor
Ohio	60% sales, 20% property, 20% payroll
Pennsylvania	60% sales, 20% property, 20% payroll
Wisconsin	80% sales, 10% property, 10% payroll / in 2008 single sales factor

### ***Double-weighted Sales (50% sales) -- 15 states***

Arkansas  
California  
Florida  
Idaho  
Louisiana  
Maine  
New Hampshire  
New Jersey  
New Mexico  
North Carolina  
Rhode Island  
Tennessee  
Vermont  
Virginia  
West Virginia

### ***Election -- 9 states***

Colorado	Election between equally weighted 3 factors and 50% sales, 50% property
Connecticut	Election between double weighted sales factor and single sales factor
Kansas	Election between equally weighted 3 factors and single sales factor (enacted March 2007)
Maryland	Election between double weighted sales factor and single sales factor
Massachusetts	Election between double weighted sales factor and single sales factor
Mississippi	Election between equally weighted 3 factors and separate accounting
Missouri	Election between equally weighted 3 factors and single sales factor
South Carolina	Election between double weighted sales factor and single sales factor
Utah	Election between equally weighted 3 factors and double weighted sales

### ***Equally Weight 3 factors (Sales, Payroll, Property) -- 7 states***

Alabama  
Alaska  
Delaware  
Hawaii  
Montana  
North Dakota  
Oklahoma

### ***No Corporate Income Tax -- 4 states***

Nevada  
South Dakota  
Washington  
Wyoming

# ***Apportionment of Corporate Income in the States***

## ***Tax Year 2000***

### ***Single Sales Factor (100% sales) -- 3 states***

Iowa  
Nebraska  
Texas

### ***Sales Factor Greater than 50% less than 100% -- 5 states***

Illinois	83.3% sales, 8.3% property, 8.3% payroll
Michigan	90% sales, 5% property, 5% payroll
Minnesota	70% sales, 15% property, 15% payroll
Ohio	60% sales, 20% property, 20% payroll
Pennsylvania	60% sales, 20% property, 20% payroll

### ***Double-Weighted Sales (50% sales) -- 19 states***

Arizona  
Arkansas  
California  
Florida  
Georgia  
Idaho  
Kentucky  
Louisiana  
Maine  
Maryland  
Massachusetts  
New Jersey  
New York  
North Carolina  
Oregon  
Tennessee  
Virginia  
West Virginia  
Wisconsin

### ***One-and-a-Half-Weighted Sales (40% sales) -- 1 state***

New Hampshire

### ***Election -- 7 states***

Colorado	Election between equally weighted 3 factors and 50% sales, 50% property
Connecticut	Election between double weighted sales factor and single sales factor
Kansas	Election between equally weighted 3 factors and 50% sales, 50% property
Mississippi	Election between equally weighted 3 factors and separate accounting
Missouri	Election between equally weighted 3 factors and single sales factor
New Mexico	Election between equally weighted 3 factors and double weighted sales factor
South Carolina	Election between double weighted sales factor and single sales factor

### ***Equally Weight 3 factors (Sales, Payroll, Property) -- 12 states***

Alabama  
Alaska  
Delaware  
Hawaii  
Indiana  
Montana  
North Dakota  
Oklahoma  
Rhode Island  
South Dakota  
Utah  
Vermont

### ***No Corporate Income Tax -- 3 states***

Nevada  
Washington  
Wyoming